

STATE OF WISCONSIN
DEPARTMENT OF HEALTH AND FAMILY SERVICES
DIVISION OF MANAGEMENT AND TECHNOLOGY
BUREAU OF FISCAL SERVICES

ACCOUNTING PROCEDURE

TOPIC: Section 13--Tax 3.0	EFFECTIVE DATE: 6/3/83
TITLE: Filing DOR Sales Tax Returns	REVISION DATE: 7/1/99
AUTHORIZED BY: Cheryl Thompson, Deputy Director	PAGE 1 OF 6

POLICY

DHFS Bureau of Fiscal Services prepares a consolidated sales tax report for all the collecting locations and submits it quarterly to DOR. To comply with this directive, the following procedures are established.

Divisions and institutions have the responsibility for collecting the appropriate amount of state, county, and stadium sales tax, complying with DOR sales tax law and regulations. The financial liaisons will maintain records, prepare a quarterly sales tax report, reconcile the balances in their accounts each quarter, and process accounting transactions (JV) to have the correct amounts reflected in the 902 appropriation.

Sales and use tax collected on behalf of the state and county will be deposited to Appropriation 902, the appropriate org code and Account Code 95900. Stadium taxes collected will be deposited to 902, 95890. All sales and stadium tax payments to Department of Revenue will be vouchered using Appropriation 902, the appropriate org code and Account Code 95910. During year-end close these accounts will be reconciled, and any balance payable transferred to the new fiscal year. If the 902 appropriation is not used on a daily basis, it is the liaison's responsibility to prepare the accounting transactions (JV) to the 902 accounts.

PROCEDURES

1. Divisions and institutions collecting sales tax will deposit the taxes weekly and submit a report quarterly to BFS-Institution and Administrative Accounting (IAA). The report is due to Bureau of Fiscal Services within 15 days after the close of the quarter, i.e. January 15, April 15, July 15, and October 15. BFS-IAA will consolidate all data received from the various locations and prepare a composite report to the Department of Revenue.
2. Data submitted must include information shown on the Attachment.
3. The seller's discount will not be used. It is a sliding percentage based on the total tax and cannot be determined at the Division or Institution level.
4. Each selling location will prepare a check in the amount of the total sales tax due and submit it to BFS with the quarterly report. The check must accompany the sales tax information and should be payable to Wisconsin Department of Revenue.

5. IAA staff will consolidate all reports received and prepare the DOR documents. The consolidated report to DOR is due 30 days after the end of the quarter to:

Wisconsin Department of Revenue
P.O. Box 93389
Milwaukee, WI 53293-0389

ATTACHMENT

Worksheet for Wisconsin Sales and Use Tax Return (ST-12, S-012C)

CONTACT PERSON

Amy Korpady, Chief
Institution and Administrative Accounting Section
(608) 266-2708

INSTRUCTIONS FOR QUARTERLY REPORT

IMPORTANT: Even if you are not located in one of the counties that has a county or stadium tax (see page 2 of the Sales Tax Report), you may still be subject to the county tax and stadium tax if you deliver property, perform taxable services, or are in some other way engaged in business in one of these counties. Stadium tax district includes Milwaukee, Ozaukee, Racine, Washington and Waukesha counties.

Tangible personal property and services that are subject to the 5% state sales and use tax are also subject to the 1/2% county sales and use tax and .01% stadium tax. If property or services are exempt from the 5% state tax, they are also exempt from the 1/2% county tax and stadium tax.

- **Line 1. Gross receipts:** Enter the total amount of all cash, credit and conditional sales including all sales tax charged. Do not reduce the amount on this line for sales returns and allowances.
- **Line 2. Resale and exemption certificates sales:** Enter the amount of receipts from sales to other retailers from whom you have taken a valid Wisconsin Resale Certificate (Form, S-205).

Include amounts exempt from tax because a) you accepted, in good faith, a valid exemption certificate or b) the sale was made to the State of Wisconsin or a Wisconsin municipality, school district, etc. Evidence of such exempt sales includes:

- Farmer's Exemption Certificate (Form S-206)
- Certificate of Exemption (Form S-207)
- Manufacturer's Exemption Certificate (Form S-207m)
- Purchase order showing the sale was to the State of Wisconsin or a Wisconsin municipality, school district, etc.
- Governmental Exemption Certificate (Form S-209)

Line 3. Sales of exempt property and services: Enter the gross receipts from sales of property and services which do not require an exemption certificate. Examples are sales of real property, newspapers, intangibles, prescription medicines and eyeglasses, caskets, crutches, wheelchairs, hearing aids, artificial teeth, real property improvements, and charges for certain professional services such as legal, accounting or medical services.

Sales in interstate commerce: Enter the gross receipts from sales in which possession was transferred to customers outside Wisconsin or in which property was turned over to a common carrier or the U.S. Postal Service for delivery outside Wisconsin.

Sales of motor vehicle fuel, alternate fuel, or general aviation fuel taxed under the Wisconsin motor fuel tax law (if excise tax is not refunded).

Sales of food, food products, and beverages sold for off-premise human consumption. This does not include: alcoholic beverages, carbonated beverages, and soft drinks, candy, popcorn, chewing gum, confections, soda fountain items, heated food or beverages, ice cream and yogurt cones and bars, meals, and sandwiches. These items are always taxable regardless of where consumed. Sales of meals, food, food products, and beverages sold for on-premise consumption are also taxable.

Line 4. Other: Sales and returns, allowances and bad debts. Enter the total amount of the following: (1) trade-in allowances and cash discounts allowed on taxable sales; (2) refunds or credits for returned merchandise, if the sale of such merchandise was reported as a taxable receipt on a prior return or is reported as a taxable receipt on this return; and (3) bad debts on taxable sales charged off for tax purposes, if your sales are reported on the accrual basis.

State, county and stadium tax included in line 1. Enter the amount of state, county sales and stadium tax actually collected from customers which is included in line 1, but only if the customer was notified of how much tax was charged. **This information should be obtained from your records,** not by multiplying the amount of Line 1 by the 5% (.05) or 5 1/2% (0.55) tax amount.

Enter the total amount of any other allowable deductions from gross receipts not itemized previously in this procedure. Examples include:

- Printed advertising materials for out-of-state use.
- Commissions **received from** owners of jukeboxes, pool tables, etc.
- 2% Bingo Gross Receipt Tax.
- Local exposition taxes (room, food, beverage, or rental car) or premier resort area taxes.
- Rental vehicle fee.
- Lottery ticket sales.

Worksheet for Wisconsin Sales and Use Tax Return

(Includes State, County and Stadium Tax)

Division or Center

Period covered

Due date

WISCONSIN, 2004 POLYMER FILLS

SALES	1	Gross receipts	1		
	DEDUCTIONS	2	Resale and exemption certificate sales	2	
		3	Sales of exempt property and services (interstate commerce, real property, groceries, highway fuel, etc.)	3	
		4	Other (sales tax included on line 1, returns, trade-ins, etc.)	4	
		5	Total deductions (add lines 2 through 4)	5	
SALES TAX DUE	6	State taxable receipts (subtract line 5 from line 1)	6		
	7a	State sales tax (multiply line 6 by .05)	7a		
	7b	County sales tax: Total from back, Col. A:	x .005	7b	
	7c	Stadium sales tax: Total stadium receipts: (Milwaukee, Ozaukee, Racine, Washington, and Waukesha Counties)	x .001	7c	
	8	Total sales tax (add lines 7a, 7b, and 7c)	8		
	9	Discount (see instructions)	9		
	10	Net sales tax (subtract line 9 from line 8)	10		
USE TAX DUE	11a	State use tax: Total purchases:	x .05	11a	
	11b	County use tax: Total from back, Col. B:	x .005	11b	
	11c	Stadium use tax: Total stadium purchases: (Milwaukee, Ozaukee, Racine, Washington, and Waukesha Counties)	x .001	11c	
TOTAL DUE	12	Total sales and use taxes due (add lines 10, 11a, 11b, and 11c)	12		
	13	Interest and penalty	13		
	14	TOTAL DUE (add lines 12 and 13)	14		

- If you have an entry on line 7b or 11b, you must complete Schedule C on the reverse side.
- Do not take credit for previous overpayments on this return. See General Instructions.
- Your return must be filed when due, even if you have no tax to report.
- Failure to timely file may result in a late filing fee and additional penalties. See instructions for additional information regarding computation of penalties.

SCHEDULE CT: The tax effective date follows the name of the county.

County Sales/Use Taxes	Code	Column A Receipts Subject to County Sales Tax	Column B Purchases Subject to County Use Tax	
Adams (01-94)	01			01
Ashland (04-88)	02			02
Barron (04-86)	03			03
Bayfield (04-91)	04			04
Buffalo (04-87)	06			06
Burnett (04-89)	07			07
Chippewa (04-91)	09			09
Columbia (04-89)	11			11
Crawford (04-91)	12			12
Dane (04-91)	13			13
Dodge (04-94)	14			14
Door (04-88)	15			15
Douglas (04-91)	16			16
Dunn (04-86)	17			17
Eau Claire (01-99)	18			18
Forest (04-95)	21			21
Iowa (04-87)	25			25
Iron (04-91)	26			26
Jackson (04-87)	27			27
Jefferson (04-91)	28			28
Juneau (04-92)	29			29
Kenosha (04-91)	30			30
La Crosse (04-90)	32			32
Langlade (04-88)	34			34
Lincoln (04-87)	35			35
Marathon (04-87)	37			37
Marquette (04-89)	39			39
Milwaukee (04-91)	40			40
Monroe (04-90)	41			41
Oconto (07-94)	42			42
Oneida (04-87)	43			43
Ozaukee (04-91)	45			45
Pepin (04-91)	46			46
Pierce (04-88)	47			47
Polk (04-88)	48			48
Portage (04-89)	49			49
Price (01-93)	50			50
Richland (04-89)	52			52
Rusk (04-87)	54			54
St Croix (04-87)	55			55
Sauk (04-92)	56			56
Sawyer (04-87)	57			57
Shawano (04-90)	58			58
Trempealeau (10-95)	61			61
Vernon (01-97)	62			62
Vilas (04-88)	63			63
Walworth (04-87)	64			64
Washburn (04-91)	65			65
Washington (01-89)	66			66
Waupaca (04-89)	68			68
Waushara (04-90)	69			69
TOTAL (COUNTY)				